

license for utilizing, delivering, or selling such fuels and otherwise provides for requirements for collection of the per-gallon tax by the licensed users, dealers, and sellers; application, suspension, cancellation, and revocation of licenses; bond requirements; returns, payments, credits, refunds, and fines, penalties, and interest for failure to pay associated with the tax; records retention and inspection; and investigative and enforcement authority, including authorization for search and seizure and criminal penalties for certain prohibited acts.

Proposed law authorizes and requires the Commissioner of Agriculture to assist the secretary of the Dept. of Revenue in collecting the taxes and any interest or penalties due pursuant to the provisions of proposed law. Requires the commissioner, in consultation with the secretary, to promulgate rules pursuant to the Administrative Procedure Act to provide procedures and processes for the orderly regulation and enforcement of the laws governing taxation of compressed natural gas, liquified natural gas, and liquified petroleum gas.

Proposed law makes such fuels subject to any other tax which may be levied on special fuels by any other provision of law and specifies that it is subject to the Act which originated as HB736 of the 2015 Regular Session of the Legislature, or any other Act of such session, which increases the tax on gasoline or special fuels.

Effective July 1, 2015.

(Amends R.S. 3:4602(12.1) and 4684 and R.S. 47:818.2(intro para), (18), (22), (43), (44), (58), and (63), and 818.22(A) and (B); adds R.S. 3:4690.1 and R.S. 47:818.111-818.132; repeals R.S. 47:818.101-104)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Subjects the fuels to a fee of four thirty-seconds of one cent per gallon.
2. Changes the effective date from January 1, 2016 to July 1, 2015.
3. Proposed law makes such fuels subject to any other tax which may be levied on special fuels by any other provision of law.
4. Requires the tax to be collected by any person or entity upon the delivery of the fuel into the fuel supply tank of a motor vehicle.

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Reduces administrative discount to supplier for filing returns and remitting payment timely from one and one-half percent to one-half percent.
2. Reduces deduction supplier allows to purchaser who is a validly licensed distributor or importer from one percent to one-third of one percent.
3. Reduces amount of discount validly licensed distributor or importer who pays supplier timely may deduct from one percent to one-third of one percent.
4. Removes language regarding fee on special fuels and removes the requirement for the fee to be collected upon the delivery of the fuel into the fuel supply tank of a motor vehicle and remitted to the department.

Senate Floor Amendments to reengrossed bill

1. Makes technical changes.
2. Authorizes, rather than requires, the secretary to cancel a dealer's license if the license holder has not reported a delivery during the previous nine months.
3. Changes the term "diesel gallon equivalent" to "gasoline gallon equivalent" and provides that the gasoline gallon equivalent for liquefied petroleum gas is 3.066 pounds.
4. Adds requirement that a licensee must have a current permit by the La. Propane Gas Commission in order to obtain a waiver of the surety bond.